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SECTION I: TRAVEL MANUAL STATEMENT

This Manual contains the procedures applicable to the travel program for West Virginia University ("WVU") and West Virginia University Research Corporation ("WVURC", and together with WVU, the "University"), hereinafter referred to as the “University Travel Program.” The Manual applies fully to WVU and WVURC.

The University Travel Program applies to all employees or prospective employees of the University concerning the management of in-state, out-of-state and international travel (hereinafter referred to as “travel”), and for reimbursement of expenses to employees, non-employees traveling on behalf of the University and members of the following boards: West Virginia University Board of Governors and WVURC Board of Directors (together, the “Boards”).

The University Travel Program may apply to consultant and contractors at the University’s option. All consultant or contractor travel should be included as part of the consulting/contractor fee agreement.

Maintaining the safety of University travelers is of the upmost importance to WVU. In order for the University to provide travelers with assistance in the event of a natural disaster or a state of emergency event it is imperative for travelers to book through the University’s Travel Management Company ("TMC"). All travelers should make travel reservations through the TMC, including business conferences, meetings, and events.

Online booking is strongly encouraged for domestic individual employee travel, using the University’s online booking tool, MyTravel. Booking via live agent should be reserved for group travel or international travel, as these itineraries can often be a bit more complex. Any travel comprised of 10 or more travelers or when reserving hotel space should go through the groups department of the TMC.

All payments and reimbursements of travel expenses paid from federal, state, and private grants shall be governed by the terms and conditions of the grant if they differ from those of the University Travel Program, otherwise, reimbursement is governed by this policy.

Any exceptions to this policy should be brought to the travel department in PCPS and determination will be made by the AVP of Procurement or his/her designee.
SECTION II: RESPONSIBILITIES AND SEGREGATION OF DUTIES

Employee:
Employees are responsible for the timely and accurate submission of expense reports in MyExpenses. By submitting/approving an expense report, the employee is certifying that all expenses included in the report were for legitimate business purposes, are accurate, and have not been previously reimbursed or paid from any other source. If a delegate submits a report on the employee’s behalf, the employee must review the report and ensure its accuracy prior to approval.

Approvers:
Approvers are those responsible for the authorization and approval of expenses of employees. The approval workflow in MyExpenses includes the following roles:

- Supervisors and/or Task Managers: responsible for reviewing each expense report to ensure the expenses are allowable, allocable, and reasonable to the funding account/award.
- Financial Transaction Approver: responsible for ensuring that all relevant policies and procedures have been followed, a correct accounting string was used, and funds are available in the account being charged, and the appropriate supporting documentation is attached.
- Additional approval groups as applicable to the expense report (i.e. special approvals for athletic recruiting, study abroad expenses, etc.).
- PCPS: responsible for ensuring the expenses are in compliance with all applicable policies and procedures.

Delegating approval:
Approvers are accountable even if they delegate someone else approval authorization.

- Delegation of approval authority is not granted by giving out your login ID and Password.
- Delegation of approval authority must be performed within the University’s expense tool, MyExpenses.
- If an approver designates another employee as his/her approval delegate, the approver delegating the authority is still responsible for any expense approved by his/her delegate. That approval delegate must be knowledgeable of the applicable policies, procedures, and sponsor requirements.

Segregation of duties:
Business Offices are responsible for ensuring segregation of duties occurs within the MyExpenses system. This includes, but is not limited to the following:

- Employees who serve in the Financial Transaction Approver role shall not approve their own expense reports.
- Approvers who approve at the Supervisor/Task Manager shall not approve the same expense reports at Financial Transaction Approver role.
SECTION III: TRAVEL AUTHORIZATION

Travel may be authorized only for official University business, and sufficient and appropriate financial resources must exist to pay for travel expenses.

Although no form or other written notice is required, travel must be approved by the traveler’s supervisor beforehand. If the travel is grant funded, the traveler must follow any grant regulations regarding travel authorization requirements.

SECTION IV: BUSINESS AND PERSONAL TRAVEL EXPENSES

Careful records must be maintained to separate personal expenses incurred from the reimbursable or allowable business expenses of a trip. The University will not reimburse any personal expenses incurred. Any additional costs incurred due to stopovers or route modifications made for the convenience of the traveler will be the traveler’s responsibility.

Travel expenses are considered business expenses and are therefore allowable for the following days:

- One day prior to the start of University business.
- All days University business is being conducted.
- One day following the conclusion of University business.

Any additional days will require further business justification or will be considered personal.

SECTION V: AIR TRAVEL

The University requires a minimum advance purchase of 14 days for domestic air travel and 21 days for international air travel to receive the lowest logical airfares possible. Bookings made outside of this policy that have a loss savings will be examined, reported to the appropriate departmental administration, and may require additional explanation.

The TMC’s website will search for the lowest fares based on the exact request and a two-hour window of your preferred travel time. Employees are expected to take the lowest available direct fare from our preferred supplier.

General guidelines to be followed for air travel:

- Book as far in advance as possible.
- Select your travel by the lowest available fare using a preferred supplier.
• Personal rewards programs may be used to upgrade class of service; however, the University will not reimburse for upgrades.
• Purchasing higher class tickets for the purpose of upgrading is prohibited.
• Change fees due to the traveler’s negligence are unallowable.
• Utilize long-term parking at all airport terminals unless cab or car service is cheaper.
• If traveler does not have a PCard for business air travel, you can set up a proxy in MyTravel to book your travel on your behalf and pay via his/her PCard.

DOMESTIC
Domestic travel for this policy is defined as travel within the continental United States.

• All domestic air travel must be booked in Coach/Economy Class.
• Only non-refundable tickets may be purchased.

INTERNATIONAL
International travel for this policy is defined as travel outside the continental United States.

• International bookings should be made via online, when traveling to one international city from the United States. For more complicated international travel, calling a live agent is permitted.
• Non-refundable tickets are preferred; however, refundable tickets are permitted if business needs dictate.
• Employees may book business class when flying internationally on flights longer than 7 consecutive hours.

SECTION VI: GROUND TRANSPORTATION
Travelers are to use the most economical and practical means of transportation. When one or more travelers are traveling together they must consolidate the use of ground transportation whenever possible.

When operating a vehicle while on University business, the operator of the vehicle must possess a valid operator’s license. The operator is personally responsible for any fines and/or penalties resulting from the citations, charges, or warrants due to operator negligence.

In the event a traveler chooses to drive rather than fly, reimbursement will be based on actual in-transit expenses not to exceed the lowest available commercial airfare plus local transportation and related expenses to and from the airport.

PRIVATELY OWNED VEHICLES:
Use of personal car usage will be reimbursed at the current IRS allowable rate. These rates are subject to change based on IRS regulations and are adjusted accordingly. Mileage claimed by
the employee shall not include the distance traveled during the employee’s standard daily commute. Gas receipts should not be submitted.

**RENTAL CARS:**

When arranging car rental reservations, the following guidelines apply:

- Reservations are to be made with our preferred providers (Enterprise/National) unless there is a lack of availability.
- Mid-sized cars or smaller are to be selected.
- Use of a full-sized vehicle is allowed if more than two employees are traveling together.
- Return the rental car with a full tank of gas.
- Insurance coverage is included in our Enterprise/National contract offered by the rental agency while traveling in the United States. Travelers should not pay for additional insurance.
- Accept all insurance coverage when renting automobiles from vendors other than Enterprise/National and in all foreign countries.

**CAR SERVICE/LIMO SERVICE:**

- Employees are to utilize the most economical and practical means of transportation.
  - Utilization of ride sharing, such as Super Shuttle, is strongly suggested in areas where available and it should be booked through MyTravel.
- Pre-approval by the travel department in PCPS is required before booking any car service/limo service.
- All reservations or cancelations must be made through our TMC.
- Employees are to avoid “wait charges” when using car services. Excessive wait times will be monitored and reported to approver.
- If you are aware of a delay which will affect your scheduled pick-up time, you should contact the car service provider directly.
- When employees are traveling together, they should consolidate in the use of car services and/or taxis whenever possible.

**COURTESY VEHICLES:**

Courteous vehicles may be used when permanently assigned to one employee or department. Reimbursement will be made using the approved Courtesy Rate.

**RAIL/BUS/SHUTTLE SERVICE/OTHER**

Rail, bus, shuttle service and other ground transportation may be used. Travelers are expected to use the lowest logical fare.
SECTION VII: HOTEL ACCOMMODATIONS

All hotel reservations are to be made through our TMC to utilize the University’s preferred negotiated and discounted room rates. All travel bookings are tracked for the traveler’s safety, security and emergency management in event of an emergency or natural disaster. To allow the University to reach employees in case of an emergency and provide necessary resources to ensure safe travel, a disclosure of accommodations (address, phone number, etc.) is required.

When making hotel reservations:

- The University’s preferred hotels should be selected when possible.
- Employees are expected to use good financial judgment when selecting hotels.
- “No Show” fees and hotel room cancellations are the responsibility of the traveler.
- The following expenses/fees are not permitted with University funds:
  - Personal phone charges
  - Health club facility fees
  - Laundry fees
  - Additional charges for multiple occupancy (unless all occupants are traveling on behalf of University business)
  - Room service/entertainment expenses

SECTION VIII: MEAL AND INCIDENTAL EXPENSE REIMBURSEMENT

Meals and incidental expenses (“M&IE”) while on business travel will be reimbursed to the traveler. This reimbursement rate is based on the travel destination and is not to exceed the rate established by the General Services Administration (“GSA”).

A flat rate is calculated into each meal per diem to cover incidental expenses. When meals are provided for a traveler (i.e. included in registration fee), the per diem rate must be reduced by the amount allotted for that particular meal by the GSA. All meal expenses must be reimbursed based on the Meal Calculator Guidelines provided by the GSA. This guide applies to domestic and international travel.

Incidentals include:
- Fees and tips for porters, baggage carries, valets, maids, etc.
- Transportation between places of lodging or business and places where meals are taken.

Unallowable M&IE expenses include:
- Incidental expenses exceeding the full M&IE rate.
- Meal expense reimbursement for single day travel.
- Individual meal expenses on PCard.
• Alcoholic beverages and entertainment expenses (unless to be paid by WVURC funds and only if approved in advance and in writing by the Treasurer).

Hospitality while on travel:
Any hospitality expenses incurred while on travel must comply with the WVU/WVURC Hospitality Policy. All required documentation must be included with the travel expense report and applicable meals must be deducted from the per diem request.

SECTION IX: GUARDIAN/TEAM (STUDENT) TRAVEL

Guardian/Team Travel is defined as: travelers transporting or accompanying clients, patients, students, or others entrusted in their care, education or placement.

• Original itemized receipts are required; or in lieu of receipts for students, a student signature form may be provided.
• The “Guardian” or “Responsible Party” is required to exercise good judgment in determining “reasonable expenses” to incur for the situation.
• Guardian travel expenses shall be paid via PCard, including meals.
• Any meals provided must be deducted from meal per diem requests.

SECTION X: REGISTRATION FEES

Payments can be made for registration fees or charges to attend conferences, meetings, seminars and/or workshops for official University business.

Allowable Expenses Include:

• Registration fees that include lodging and/or meals.
• Registration fees direct billed to the institution when PCard is not accepted.
• Advance payment for registration fees:
  o Cancellation fee is allowable if the traveler is required to change travel plans for business reasons or other extenuating circumstances

Unallowable Expenses Include:

• Cancellation fee due to the failure of the traveler or the traveler’s representative to notify the event sponsor in a timely manner.
• Additional allowance or reimbursement for lodging or meals that are included in registration fees.
SECTION XI: RELOCATION/MOVING EXPENSES

Reasonable relocation/moving expenses incurred by a person newly employed by the University are permitted under certain circumstances. The reimbursement of expenses is available to any class of employee, based on the discretion and advance written approval of the appropriate Dean, Director, or Designee. If any portion of the relocation cost or related travel cost is to be paid from sponsored award funds, prior written approval from the funding agency is required. Any employee contract or offer letter that provides allowances for relocation expenses must plainly state the dollar amount allotted for relocation expenses.

Relocation expense is defined as:

- All or part of the reasonable expenses, incurred by a person newly employed by WVU/WVURC, in moving such employee’s household furniture, effects and immediate family to the employee’s new place of employment; and
- All or part of the reasonable expenses incurred by an employee of WVU/WVURC in moving household furniture, effects and immediate family as a result of reassignment of the employee, which is considered desirable, advantageous to and in the best interest of WVU/WVURC; provided, that no part of the moving expenses of any one such employee shall be paid more frequently than once in twelve months.

Allowable Expenses:

The WVU/WVURC Travel Manual must be followed for any travel related expenses incurred during relocation. Examples of expenses allowable for reimbursement may include, but are not limited to:

**Travel Expenses:**
- Trips made prior to official relocation to secure housing
- Airfare
- Mileage incurred while driving personal vehicle to new employment location
- Vehicle rental including car rental and moving van rental
- Gasoline for rental vehicle
- Any hotel stay or temporary housing costs (with adequate receipts)
- Meals purchased if more than one day in duration
- Other miscellaneous travel expenses necessary for relocation
- Expenses incurred while waiting for housing to be available, including lodging or car rental

**Non-travel Expenses:**
- Payment made to a moving company
- Packing supplies
- Shipping costs/supplies
- Storage unit rental in the event housing is unavailable at the time of relocation
- Other miscellaneous expenses necessary for relocation
Unallowable Expenses:

Examples of expenses unallowable for reimbursement include, but are not limited to:

- Purchase price of new home
- Car tags/driver's license
- Expenses of buying/selling home
- Expenses of signing/breaking lease
- Home improvements to help sell home
- Loss on sale of home
- Mortgage penalties
- Real estate taxes
- Security deposits
- Expenses paid from grant funds without prior authorization from the sponsor and the Sponsored Research Accounting Office

Please Note: On an as needed basis, exceptions/extenuating circumstances must be approved by the AVP for Procurement or his/her designee prior to payment/reimbursement.

Process for requesting relocation services/expenses:

All relocation expenses must be handled directly by the contract provider, GMS Mobility Solutions, LLC, unless special permission is obtained from Talent and Culture. For information on the relocation procedure, please contact the recruiter for your area or call 304.293.HIRE.

All expenses reimbursed to a new employee or paid to a moving company directly on behalf of the employee cannot exceed the pre-determined allotted amount stated officially in the new employee offer letter.

Please Note: Reimbursement of employee moving expenses may be a taxable event to the employee. All required documentation listed above will be forwarded to WVU Tax Services for review.

SECTION XII: REMBURSEMENT OF NON-TRAVEL EXPENSES

Use of personal funds for non-travel expenses should be limited to only emergencies or specific needs when Mountaineer Marketplace or the PCard cannot be used. Please visit: http://procurement.wvu.edu/ for guidance on the proper method of ordering/payment.

The following items should be purchased/paid using Mountaineer Marketplace or the PCard and should not be paid with personal funds:
• Computer supplies (hardware, software, accessories)
• Equipment
• Furniture
• Lab supplies and equipment
• Memberships
• Office supplies
• Books and other classroom materials

When an employee is seeking reimbursement for a non-travel item, receipts are required to be submitted with the MyExpenses report for all items regardless of amount.

The following items cannot be paid with University funds, and will therefore not be reimbursed:

• Alcohol (WVURC Treasurer may approve exceptions)
• Bereavement Flowers
• Gifts for celebrations—all birthday, wedding, baby shower, etc. are not reimbursable, this includes cakes and flowers
• Food and beverage for retirement parties
• Unallowable hospitality events

SECTION XIII: PAYMENT METHODS

PROCUREMENT CARD

PCard is the preferred payment method for all travel and expenses with the exception of individual traveler’s meal expenses and fuel for personal vehicles.

In the case of athletic team travel, training table meals are authorized for payment with the PCard. Receipts are required, or in lieu of receipts for students, a student signature form may be provided.

EXPENSES PAID WITH PERSONAL FUNDS

For expenses paid with personal funds, employees are responsible for completing an expense report using MyExpenses within 30 calendar days after the last day of the approved expense. Expenses submitted after 30 days of the last date of travel, may not be considered for reimbursement.

Any expenditure made in foreign currencies must be converted into United States dollars at the rate or rates at which the foreign money was obtained. The rate of conversion and the
commission charges must be based on the date of purchase/conversion and provided on the expense report.

**DIRECT BILLING**

Direct Billing is when a vendor has agreed to bill the University for the traveler’s expenses “after the fact”.

- All direct billed expenses related to trip must be noted on the expense report, using the notes/comments section. Employees cannot enter direct billed expenses as lines on the expense report.
- Copies of the direct bills receipts must be submitted with the travel expense report.

**TAX EXEMPTION**

WVU and WVURC are tax-exempt entities. Please see Tax Services for information on applicable tax exemption: [http://taxservices.wvu.edu/home](http://taxservices.wvu.edu/home).

### SECTION XIV: RECEIPT REQUIREMENTS

**PCARD RECEIPT REQUIREMENTS**

For all expenses paid using the PCard and included on the travel expense report, receipts must be attached to the report in MyExpenses. See PCard Manual for more information.

**PERSONAL FUNDS RECEIPT REQUIREMENTS**

All receipts must be electronically attached to the report using the options provided within MyExpenses.

Receipts must include the vendor name, location, date and amount.

For all expenses paid using personal funds, receipts are required for expenses $75 and greater with the exception of the following, which require a receipt regardless of price:

- Airfare-Chartered or Commercial
- Automobile Rentals
- Change fee incurred to obtain lower trip cost
- Change fee incurred for WVU convenience
- Gasoline for Rental Vehicles
- Lodging
• Meals-Guardian Travel
• Rail Transportation
• Registration/Conference Fees
• Car service/limo expenses

If an original itemized receipt is unavailable, the traveler must certify the receipt copy or other proof of payment through the submission prompts in MyExpenses.

**SECTION XV: MISCELLANEOUS EXPENSES**

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<thead>
<tr>
<th>Reimbursable Expenses Examples:</th>
<th>Non-Reimbursable Expense Examples (Not all inclusive):</th>
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<td>• Airfare Upgrades</td>
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<td>• Currency Conversion fees</td>
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<td>• Gasoline for rental vehicles</td>
<td>• Cancellation Fees</td>
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<td>• Ground transportation (taxi/tolls/personal car mileage)</td>
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<td>• Shots/medicine needed for foreign travel</td>
<td>• Laundry fees</td>
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<td>• Visa/passport/airport fees</td>
<td>• Lost Baggage</td>
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<td></td>
<td>• Mini Bar/hotel room snacks/room service</td>
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<td>• Personal Entertainment (example: movies in hotel)</td>
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<td>• Personal Phone Calls</td>
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